

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed for which a patent is sought on the invention Improvements Relating to Pouches for Collecting Matter Excreted by the Body the specification of which

- is attached hereto
 was filed on July 7, 1999 as
 Application Serial No. 09/348,954

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby appoint the following attorneys and/or agents to prosecute this application and to transact all business to the Patent and Trademark Office connected therewith: Theodore R. Furman, Reg. No. 30,942; John M. Kilcoyne, Reg. No. 33,100; Stuart E. Krieger, Reg. No. 28,731. Address all correspondence to Stuart E. Krieger, c/o Bristol-Myers Squibb Company, 100 Headquarters Park Drive, Skillman, New Jersey 08558. Telephone (908) 904-2376.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIORITY FOREIGN APPLICATION(S)

Number	Country	Filed (day/month/year)	Priority Claimed (Yes or No)
9814723.4	U.K.	7/July/1998	Yes

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(Application S.N.)	(Filing Date)	(Status) (patented, pending, abandoned)
--------------------	---------------	--

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor John A. Gent

Inventor's signature J. Gent Date 2-8-99

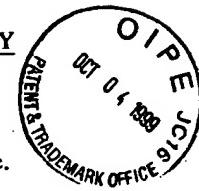
Resident (Town and State) Hampshire, England

Citizenship British

Post Office Address 21 Wykwood, Liphook, Hampshire, GU30 7AJ

England

BEST AVAILABLE COPY



Full name of second inventor Graham E. Steer
Inventor's signature X _____ Date 2-8-99
Resident (Town and State) London, England
Citizenship British
Post Office Address 60 Cottenham Park Road, Wimbledon
England



BEST AVAILABLE COPY